IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

CENTRAL EXCISE APPEAL NO.10 OF 2006

The Commissioner of Central Excise Thane-II.. Appellant
v/s.
M/s.Angadpal Ind.P.Ltd. .. Respondent

Ms.S.V.Bharucha i/by Dr.T.C.Kaushik for the appellant.

CORAM : R.M. LODHA &
J.P.DEVADHAR, JJ.

DATED : 6TH MARCH, 2006.

P.C.

Heard Ms.S.V.Bharucha, the learned counsel for the appellant.

2. The impugned order is founded on the earlier decision of the Tribunal in the case of Karmyogi Dyeing Pvt.Ltd. v. Commissioner of Central Excise, Mumbai-VI, 2001(136) E.L.T.639. The learned counsel for the appellant was not able to show that the said decision has been challenged. Besides that it appears from the impugned order that the Tribunal's decision in the case of Karmyogi Dyeing Pvt.Ltd. is based on Board's circular No.485/51/99 dated 15.9.1999 which holds that the abatement cannot be denied only on the ground that the duty was not paid in advance. The learned counsel for the appellant is not in a position to dispute this

aspect.

3. In the circumstances, we are satisfied that no substantial question of law arises in the appeal.

Appeal is dismissed in limine.

(R.M.LODHA, J.)

(J.P.DEVADHAR, J.)